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UNITED NATIONS POPULATION FUND

Annual Financial Review, 2003

Summary

From 2002 to 2003, total income to UNFPA increased by $24.7 million or 6.6 per cent. This increase derives for the most part from a $38.4 million or 15.4 per cent growth in contributions to regular resources, which continues the trend of the last five years. In the last biennium, this trend was maintained despite the temporary loss of a significant donor and is attributable to favourable exchange rates combined with the continued and strengthened support of other donors. However, despite the encouraging trend, annual contributions to regular resources have not yet matched contributions received immediately following the 1994 International Conference on Population and Development (ICPD). With respect to its funding base, UNFPA aims to continue to increase and to achieve stability and predictability in contributions to regular resources, thereby facilitating its pursuit of the goals of the ICPD Programme of Action and the Millennium Development Goals.

Income to other resources decreased by $5.9 million or 5.4 per cent from 2002 to 2003, continuing a trend evidenced in recent years.

Total expenditure decreased by $30.1 million or 7.3 per cent to $380.0 million in 2003. Despite significant increases in payroll, security, and country office typology-related costs, expenditure in respect of the biennial support budget was contained within the Executive Board approved appropriation. Programme and other expenditure, specifically on the Enterprise Resource Planning system and termination payments, was managed prudently.

The balance of unexpended regular resources carried forward from 2003 to 2004 totalled $20.0 million, representing 5 per cent of income for the year. Statutory reserves, operational and field accommodation, were replenished. The net decrease in the reserves and fund balances of other resources provides indication that UNFPA programme absorptive capacity is improving.

UNFPA closed the year and the biennium in robust financial health.

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Introduction

1. The annual financial review, 2003, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities, and fund balances at 31 December 2003. This information is provided for activities funded by both regular and other resources.

2. The statements "Income and expenditures and fund balances for the year ended 31 December 2003" are provided in Table 1 for regular, other, and total resources and Table 2 for other resources by category. The statement "Assets, liabilities and fund balances at 31 December 2003" is provided in Table 3 for regular, other, and total resources.[1]

I. TOTAL RESOURCES

A. Income

3. Total income to UNFPA in 2003 was $397.9 million (in 2002 it was $373.2 million), comprising contribution income of $392.1 million (in 2002 it was $359.6 million), interest income of $4.6 million (in 2002 it was $9.3 million) and other income of $1.2 million (in 2002 it was $4.3 million).

4. Total contribution income for the last five years can be summarized as follows:

	2003 $m	2002 $m	2001 $m	2000 $m	1999 $m
Regular resources	288.5	250.1	258.3	256.6	245.1
Other resources	103.6	109.5	123.5	143.1	72.2
Total	392.1	359.6	381.8	399.7	317.3
Other resources as percentage of total resources	26.4%	30.5%	32.3%	35.8%	22.8%

5. Contributions to regular resources have for the most part increased steadily in the last five years.

B. Expenditure

6. Total expenditure in 2003 was $380 million (in 2002 it was $410.1 million).

7. Total expenditure for the last five years can be summarized as follows:

	2003 $m	2002 $m	2001 $m	2000 $m	1999 $m
Programme expenditure	303.6	343.3	317.6	216.0	271.6
Programme activities	283.0	319.5	293.7	192.3	
Technical Advisory Programme	13.9	17.5	17.8	17.6	
Programme support services	6.7	6.3	6.1	6.1	
Net biennial support budget	67.5	65.4	57.1	56.4	65.2
Other	8.9	1.4	3.0	5.1	2.2
Total expenditure	380.0	410.1	377.7	277.5	339.0

[1] Figures may not add up to the totals due to rounding.

8. Programme activities expenditure for the last two years can be summarized by region as follows:

	2003		2002	
	$m	%	$m	%
Sub-Saharan Africa	92.7	32.7	95.0	29.7
Asia and the Pacific	81.7	28.9	84.8	26.6
Arab States and Europe	27.7	9.8	29.2	9.1
Latin America and the Caribbean	31.6	11.2	47.6	14.9
Interregional	36.6	12.9	56.2	17.6
Other trust funds / Procurement services / Junior Professional Officers programme	12.7	4.5	6.7	2.1
Total programme activities expenditure	283.0	100.0	319.5	100.0

9. Programme activities expenditure for the last two years can be summarized by UNFPA country category as follows:

	2003		2002	
Country Category	$m	%	$m	%
A Countries in most need of assistance to realize ICPD goals	142.4	50.3	147.2	46.1
B Countries which have made considerable progress towards achieving ICPD goals	47.7	16.9	60.9	19.1
C Countries that have demonstrated significant progress in achieving ICPD goals	14.4	5.1	19.1	6.0
T Countries with economies in transition	8.5	3.0	9.3	2.9
O Other countries	1.5	0.5	2.0	0.6
Total country projects	214.5	75.8	238.5	74.7
Regional projects	19.2	6.8	18.0	5.6
Interregional projects	36.6	12.9	56.3	17.6
Other trust funds / Procurement services / Junior Professional Officers programme	12.7	4.5	6.7	2.1
Total programme activities expenditure	283.0	100.0	319.5	100.0

C. Fund balances and reserves

10. Reserves and fund balances at 31 December 2003 totalled $191.4 million (in 2002 it was $184.6 million).

11. Reserves and fund balances for the last five years can be summarized as follows:

	2003 $m	2002 $m	2001 $m	2000 $m	1999 $m
Programmable fund balances	128.7	129.6	177.5	164.7	64.2
Operational reserve	57.7	50.0	51.7	52.0	24.0
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0
Total	191.4	184.6	234.2	221.7	93.2

II. REGULAR RESOURCES

A. Income

12. Contribution income for the year was $288.5 million (in 2002 it was $250.1 million). The increase by $38.4 million or 15.4 per cent is due to primarily the continuing decline in the value of the US dollar throughout the year.

13. At 31 December 2003, a provision of $0.1 million (in 2002 it was $0.7 million) was made in respect of contributions receivable for which collection is considered doubtful.

14. Low interest rates combined with a lower cash and investment balance throughout the period gave rise to interest income for the year of $2.6 million (in 2002 it was $5.8 million). Other income totalled $1.2 million for the year (in 2002 it was $4.3 million).

15. Table 4 provides a summary of contributions in excess of $1.0 million.

B. Programme expenditure

16. Actual programme expenditure for the year, which includes the direct costs of programme activities, expenditures in respect of the Technical Advisory Programme (TAP), and the cost of support services incurred by UNFPA and other executing agencies, totalled $195.3 million (in 2002 it was $226.2 million).

17. Table 5 and Figure 2 provide further analysis of programme activities by recipient country and region.

18. The difference in programme expenditures for 2002 and 2003 was influenced by the difference between the amount of resources carried forward from 2001 to 2002 ($39.9 million) and from 2002 to 2003 ($6.6 million). In addition, there were one-time costs in 2003 related to operations, thereby further reducing the amounts available for the programme.

19. Programme activities expenditure by executing agency can be summarized as follows:

	2003		2002	
	$m	%	$m	%
UNFPA	87.8	49.8	98.0	48.1
Governments	56.2	31.9	69.1	34.0
Intergovernmental institutions and NGOs	26.5	15.0	28.6	14.0
United Nations agencies	5.9	3.3	7.9	3.9
Total programme activities expenditure	176.4	100	203.6	100

C. Biennial support budget

20. The revised gross and net BSB appropriations for the biennium ended 31 December 2003 were $155.2 million and $135.1 million, respectively.

21. Actual BSB activity for the year can be summarized as follows:

	2003	2002
	$m	$m
Gross BSB expenditures	76.9	73.7
Credits to BSB	(9.4)	(8.3)
Net BSB expenditures	67.5	65.4
Total expenditure	270.8	292.9
Net BSB as percentage of total expenditure	24.9%	22.3%

22. The increase in the ratio of the net BSB to total expenditures is attributable both to the decrease in programme expenditure and a moderate increase in net BSB expenditures.

23. Actual BSB expenditures can be summarized as follows:

	2003	2002
	$m	$m
Posts	55.0	51.3
Other staff costs	0.6	0.6
Consultants	0.9	0.4
Travel	1.0	1.2
Operating expenses	13.9	13.9
Furniture and equipment	1.9	1.0
Reimbursement to United Nations agencies	3.6	5.3
Gross total	76.9	73.7
Credits to BSB	(9.4)	(8.3)
Net BSB expenditures	67.5	65.4

24. Net BSB appropriations were 98.4 per cent utilized for the biennium ended 31 December 2003. The unencumbered balance of net appropriations at 31 December 2003 was $2.3 million.

D. Implementation of the Enterprise Resource Planning system

25. The financial plan for the ERP system totalled $10.0 million for the biennium ended 31 December 2003. Expenditures of $6.0 million were incurred in the year ending 31 December 2003 (in 2002 it was nil). Implementation was ongoing at 31 December 2003.

26. Once fully implemented, the ERP system will allow the integration of currently disparate financial systems, provide budget formulation/forecasting capabilities both for programme purposes and for the BSB in all locations, provide tools for human resources management functions at international and

local levels for all types of staffing, and support procurement activities and results-based management, including key performance management functions.

E. Termination payments

27. Planned expenditures in respect of termination payments to the incumbents of posts not included in the country office typology, totalled $2.0 million. Expenditures of $1.8 million were incurred in the year ended 31 December 2003 (in 2002 it was nil).

F. Fund balances and reserves

28. The balance of programmable funds at 1 January 2003 was $6.6 million (in 2002 it was $39.9 million). The net excess of income over expenditure for the year was $21.7 million (in 2002 total expenditure exceeded income by $33.9 million) and, together with other reserve movements, increased the balance of programmable funds to $20.0 million at 31 December 2003, compared to $6.6 million in 2002.

29. At 31 December 2003, the operational reserve was increased to $57.7 million (in 2002 it was $50.0 million).

III. OTHER RESOURCES

A. Income

30. Total income to other resources during the year was $105.6 million (in 2002 it was $113.0 million) comprising contributions of $103.6 million (in 2002 it was $109.5 million) and other income including interest of $2.0 million (in 2002 it was $3.5 million).

31. Contribution income to other resources can be summarized as follows:

	2003		2002	
	$m	%	$m	%
Cost-sharing	27.8	26.8	43.9	40.1
Trust funds				
Co-financing	62.1	60.0	56.8	51.9
Other	0.0	0.0	0.0	0.0
Procurement services	13.0	12.5	8.5	7.7
	75.1	72.5	65.3	59.6
Junior Professional Officers programme	0.7	0.7	0.3	0.3
Total	103.6	100.0	109.5	100.0

B. Expenditure

32. Programme activities expenditure funded by other resources can be summarized as follows:

	2003		2002	
	$m	%	$m	%
Cost-sharing	26.5	24.9	31.7	27.4
Trust funds				
Co-financing	51.3	48.1	75.7	65.3
Other	1.1	1.0	1.3	1.1
Procurement services	26.9	25.2	7.0	6.0
	79.3	74.3	84.0	72.4
Junior Professional Officers programme	0.8	0.8	0.2	0.2
Total	106.6	100.0	115.9	100.0

C. Fund balances

33. The deficit of income over expenditure for the year of $3.6 million (in 2002 it was $4.1 million), together with refunds to donors of $4.1 million (in 2002 it was $7.2 million) and a net transfer to regular resources of $6.6 million (in 2002 it was $3.4 million), resulted in a decrease in other resources fund balances from $123.0 million in 2002 to $108.7 million in 2003.

IV. CASH AND INVESTMENTS

34. At 31 December 2003, investments held by UNFPA totalled $109.3 million under regular resources, compared to $138.9 million in 2002, and $135.1 million under other resources, compared to $169.2 million in 2002. Cash held under regular resources totalled $9.3 million (in 2002 it was $3.7 million). The market value of investments held at 31 December 2003 was $244.7 million.

V. RECOMMENDATIONS

35. The Executive Board may wish to: (a) take note of the present report (DP/FPA/2004/15); (b) recognize the significance of increasing and achieving stability and predictability in contributions to regular resources; and (c) recognize that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation.

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Figure 2.	Regular resources – Programme activities by region

Table 1
Income and expenditures and fund balances for the year ended 31 December 2003

	Regular resources		Other resources		Total resources	
	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million
INCOME						
Contributions [a]	288.5	250.1	103.6	109.5	392.1	359.6
Interest income	2.6	5.8	2.0	3.5	4.6	9.3
Other income	1.2	4.3	-	-	1.2	4.3
Total income	**292.3**	**260.1**	**105.6**	**113.0**	**397.9**	**373.2**
EXPENDITURE						
Programme activities [b]	176.4	203.6	106.6	115.9	283.0	319.5
Technical Advisory Programme	13.9	17.5	-	-	13.9	17.5
Programme support services						
- Implementing agencies	1.6	1.3	0.8	0.7	2.4	2.0
- UNFPA	3.4	3.8	0.8	0.5	4.2	4.3
Programme expenditure	195.3	226.2	108.3	117.1	303.6	343.3
Net biennial support budget expenditures [c]	67.5	65.4	-	-	67.5	65.4
Implementation of ERP	6.0	1.3	-	-	6.0	1.3
Termination payments	1.8	-	-	-	1.8	-
Other expenditure	0.3	-	0.9	0.1	1.2	0.1
Total expenditure	**270.8**	**292.9**	**109.2**	**117.2**	**380.0**	**410.1**
Excess / (Deficit) of income over expenditure	**21.5**	**(32.8)**	**(3.6)**	**(4.3)**	**17.9**	**(37.1)**
Provision for doubtful collection of receivables	0.1	0.7	-	-	0.1	0.7
Prior period adjustments	(0.3)	0.4	0.1	(0.2)	(0.2)	0.2
Net Excess / (Deficit) of income over expenditure	**21.7**	**(33.9)**	**(3.6)**	**(4.1)**	**18.1**	**(38.0)**
Fund balances at 1 January	6.6	39.9	123.0	137.6	129.6	177.5
Transfers within reserves	(9.4)	1.2	-	-	(9.4)	1.2
Refunds to donors	-	-	(4.1)	(7.2)	(4.1)	(7.2)
Transfers within UNFPA resources	1.1	(0.6)	(6.6)	(3.4)	(5.5)	(4.0)
Fund balances at 31 December [d]	**20.0**	**6.6**	**108.7**	**123.0**	**128.7**	**129.6**

[a] see Table 4 for further analysis of contributions in excess of $1.0 million
[b] see Table 5 and Figure 2 for analysis of programme activities by recipient country and region
[c] see Table 6 for analysis of biennial support budget
[d] see Table 7 for analysis of reserves and fund balances

Table 2

Income and expenditures and fund balances for the year ended 31 December 2003 - Other resources

	Cost-sharing		Trust funds		Junior Professional Officers programme		UNFPA support services		Elimination		Total Other resources	
	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million
INCOME												
Contributions	27.8	43.9	75.1	65.3	0.7	0.3	-	-	-	-	103.6	109.5
Interest income	-	-	1.9	3.5	-	-	-	-	-	-	1.9	3.5
Other income	-	-	-	-	-	-	6.7	5.0	(6.7)	(5.0)	-	-
Total income	**27.8**	**43.9**	**77.1**	**68.8**	**0.7**	**0.3**	**6.7**	**5.0**	**(6.7)**	**(5.0)**	**105.6**	**113.0**
EXPENDITURE												
Programme activities	26.6	31.7	79.3	84.0	0.8	0.3	-	-	-	-	106.6	115.9
Technical Advisory Programme	-	-	-	-	-	-	-	-	-	-	-	-
Programme support services												
- Implementing agencies	0.5	0.1	0.3	0.6	-	-	-	-	-	-	0.8	0.7
- UNFPA	1.0	1.5	5.6	3.4	0.1	-	0.8	0.5	(6.7)	(5.0)	0.8	0.5
Programme expenditure	28.1	33.3	85.2	88.0	0.9	0.3	0.8	0.5	(6.7)	(5.0)	108.3	117.1
Other expenditure	-	-	0.9	0.1	-	-	-	-	-	-	0.9	0.1
Total expenditure	**28.1**	**33.3**	**86.2**	**88.1**	**0.9**	**0.3**	**0.8**	**0.5**	**(6.7)**	**(5.0)**	**109.2**	**117.2**
(Deficit) / Excess of income over expenditure	**(0.3)**	**10.6**	**(9.0)**	**(19.3)**	**(0.2)**	**-**	**5.9**	**4.5**	**-**	**-**	**(3.6)**	**(4.3)**
Prior period adjustments	-	-	-	(0.2)	-	-	-	-	-	-	-	(0.2)
Net Excess / (Deficit) of income over expenditure	**(0.3)**	**10.6**	**(9.0)**	**(19.1)**	**(0.2)**	**-**	**5.9**	**4.5**	**-**	**-**	**(3.6)**	**(4.1)**
Fund balances at 1 January	24.1	12.9	98.7	124.5	0.2	0.2	-	-	-	-	123.0	137.6
Refunds to donors	-	-	(4.1)	(7.2)	-	-	-	-	-	-	(4.1)	(7.2)
Transfers within UNFPA resources												
- to Regular resources	(0.3)	-	(0.8)	-	-	-	(5.5)	(3.9)	-	-	(6.6)	(3.9)
- from Regular resources	-	0.6	-	-	-	-	-	-	-	-	-	0.6
- to Other resources	-		-		-		(0.5)	(0.5)	-		(0.5)	(0.5)
- from Other resources	0.1	0.6	0.3	0.5	0.1	-	-	-	-	-	0.5	0.5
Fund balance at 31 December	**23.6**	**24.1**	**85.0**	**98.7**	**0.1**	**0.2**	**-**	**-**	**-**	**-**	**108.7**	**123.0**

Table 3
Assets, liabilities and fund balances for the year ended 31 December 2003

	Regular resources		Other resources		Total resources	
	2003 $million	2002 $million	2003 $million	2002 $million	2003 $million	2002 $million
ASSETS						
Cash	9.3	3.7	11.5	-	20.8	3.7
Investments	109.3	138.9	135.1	169.2	244.3	308.1
Total cash and investments	**118.5**	**142.6**	**146.6**	**169.2**	**265.1**	**311.8**
Accounts receivable and deferred charges						
Contributions receivable from Governments	1.2	6.5	-	-	1.2	6.5
Provision for doubtful collection of contributions receivable	(0.1)	(0.7)	-	-	(0.1)	(0.7)
Other	5.1	5.8	0.2	0.7	5.3	6.5
Other assets						
Operating funds provided to:						
Governments	6.7	12.9	1.4	1.7	8.1	14.6
United Nations agencies	0.4	2.9	-	-	0.4	2.9
Intergovernmental institutions & NGOs	3.4	6.0	2.1	2.8	5.5	8.8
Advance to reserve for field accommodation	-	1.1	-	-	-	1.1
TOTAL ASSETS	**135.2**	**176.9**	**150.3**	**174.4**	**285.5**	**351.5**
LIABILITIES						
Contributions received in advance	-	-	-	-	-	-
Unliquidated obligations	33.9	50.6	40.0	48.0	73.9	98.6
Accounts payable						
Due to UNDP	7.1	42.4	-	-	7.1	42.4
Other	1.5	5.3	1.0	0.3	2.5	5.6
Other liabilities						
Operating funds payable to:						
Governments	2.5	4.9	-	0.7	2.5	5.6
United Nations agencies	5.6	7.1	0.3	0.1	5.9	7.2
Intergovernmental institutions & NGOs	1.9	5.0	0.2	2.3	2.1	7.3
TOTAL LIABILITIES	**52.5**	**115.3**	**41.6**	**51.4**	**94.0**	**166.7**
Reserves and fund balances						
Operational reserve	57.7	50.0	-	-	57.7	50.0
Reserve for field accommodation	5.0	5.0	-	-	5.0	5.0
Programmable fund balances	20.0	6.6	108.7	123.0	128.7	129.6
TOTAL RESERVES AND FUND BALANCES	**82.7**	**61.6**	**108.7**	**123.0**	**191.4**	**184.6**
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	**135.2**	**176.9**	**150.3**	**174.4**	**285.4**	**351.3**

Table 4
Regular resources - Contributions in excess of $1.0 million

	2003			2002			Variance		
							Total	Due to exchange gain (loss)	Due to increase / (decrease) in contribution
Donor	Currency	Local	$	Currency	Local	$	$	$	$
Netherlands	Euro	58 538 000	67 581 498	Euro	63 038 000	54 949 248	12 632 250	16 554 830	(3 922 580)
Japan	US$	39 517 000	39 517 000	US$	39 517 000	39 517 000	-	-	-
Norway	Nkr	230 000 000	32 951 289	Nkr	222 900 000	25 135 875	7 815 414	7 014 765	800 649
United Kingdom	£	18 000 000	30 221 465	£	18 000 000	26 635 552	3 585 913	3 585 913	-
Denmark	DKr	170 000 000	25 395 764	DKr	175 000 000	22 672 199	2 723 565	3 371 342	(647 777)
Sweden	Skr	205 000 000	23 998 702	Skr	185 000 000	17 899 458	6 099 244	4 164 167	1 935 077
Germany	Euro	14 316 000	16 037 871	Euro	14 682 900	13 680 122	2 357 749	2 699 591	(341 842)
Finland	Euro	12 950 470	13 940 226	Euro	14 450 000	14 236 098	(295 872)	1 181 461	(1 477 333)
Switzerland	SWF	12 500 000	9 239 259	SWF	12 500 000	8 333 333	925 926	925 926	-
Canada	C$	13 100 000	9 027 355	C$	13 100 000	8 254 916	772 439	772 439	-
Belgium	Euro	2 974 723	4 177 877	Euro	4 624 722	4 653 099	(475 222)	1 184 901	(1 660 123)
Ireland	Euro	2 539 000	2 727 175	Euro	1 841 120	1 589 896	1 137 279	534 626	602 653
Italy	Euro	2 300 000	2 623 571	Euro	3 200 000	3 004 695	(376 124)	468 946	(845 070)
France	Euro	1 220 000	1 436 985	Euro	1 300 000	1 122 625	314 360	383 445	(69 085)
Australia	A$	2 230 000	1 376 543	A$	2 230 000	1 205 405	171 138	171 138	-
New Zealand	US$	1 003 320	1 003 320	US$	950 920	950 920	52 400	-	52 400
Other Donors			7 248 771			6 224 061	1 024 710	-	1 024 710
Total Contributions			288 529 671			250 064 502	38 465 169	43 013 491	(4 548 321)

Table 5
Programme activities expenditure by recipient country and region

	Country category	Regular resources 2003 $million	Regular resources 2002 $million	Other resources 2003 $million	Other resources 2002 $million	Total resources 2003 $million	Total resources 2002 $million
Sub-Saharan Africa							
Angola	A	2.0	1.8	-	0.6	2.0	2.4
Benin	A	1.4	2.1	0.3	1.5	1.7	3.6
Burkina Faso	A	1.4	1.7	0.3	0.3	1.7	1.9
Burundi	A	0.9	1.1	0.3	0.4	1.2	1.5
Cameroon	A	2.2	2.3	0.2	-	2.4	2.3
Cape Verde	A	0.4	0.6	0.1	0.1	0.5	0.7
Central African Republic	A	1.0	1.0	1.2	0.0	2.2	1.0
Chad	A	1.9	2.7	-	-	1.9	2.7
Comoros	A	0.4	0.4	0.5	0.3	0.9	0.6
Congo	A	0.7	0.7	-	-	0.7	0.7
Côte d'Ivoire	A	0.6	1.2	0.4	0.8	1.0	2.0
Democratic Republic of the Congo	A	3.2	1.7	-	(0.0)	3.2	1.7
Equatorial Guinea	A	0.4	0.5	0.1	-	0.5	0.5
Eritrea	A	1.1	1.1	0.5	0.8	1.6	2.0
Ethiopia	A	2.9	3.5	1.5	0.3	4.4	3.8
Gambia	A	0.5	0.5	-	0.0	0.5	0.5
Ghana	A	2.8	2.6	1.2	0.8	4.0	3.3
Guinea	A	1.0	0.5	-	-	1.0	0.5
Guinea-Bissau	A	0.3	0.7	0.1	-	0.4	0.7
Kenya	A	2.2	4.9	-	-	2.2	4.9
Lesotho	A	0.3	0.4	0.1	0.0	0.4	0.4
Liberia	A	0.6	0.5	-	-	0.6	0.5
Madagascar	A	2.0	1.6	0.2	0.2	2.2	1.7
Malawi	A	1.4	1.3	1.7	1.6	3.1	2.9
Mali	A	1.7	2.0	0.2	0.2	1.9	2.2
Mauritania	A	1.0	1.8	0.4	0.2	1.4	2.0
Mozambique	A	2.3	2.4	6.7	3.5	9.0	5.8
Niger	A	2.0	2.3	1.1	0.5	3.1	2.8
Nigeria	A	3.7	5.3	2.9	1.1	6.6	6.4
Rwanda	A	1.0	1.2	0.9	0.5	1.9	1.7
Sao Tome & Principe	A	0.3	0.3	-	-	0.3	0.3
Senegal	A	1.5	2.0	0.2	0.2	1.7	2.2
Sierra Leone	A	1.4	1.1	-	-	1.4	1.1
Tanzania, United Republic of	A	1.8	4.2	2.6	3.2	4.4	7.4
Togo	A	1.1	1.1	-	0.0	1.1	1.1
Uganda	A	4.2	3.5	1.9	1.8	6.1	5.3
Zambia	A	1.5	2.2	-	0.2	1.5	2.4
Zimbabwe	A	1.1	1.1	-	(0.0)	1.1	1.0
Total Category A Countries		56.2	65.8	25.6	19.1	81.8	84.8
Botswana	B	0.4	0.6	1.2	0.7	1.6	1.2
Gabon	B	0.2	0.2	-	0.1	0.2	0.3
Namibia	B	0.7	0.8	0.1	0.4	0.8	1.2
South Africa	B	0.5	1.2	0.1	0.3	0.6	1.5
Swaziland	B	0.3	0.6	0.1	0.0	0.4	0.6
Total Category B Countries		2.1	3.4	1.5	1.4	3.6	4.8
Mauritius	C	0.1	0.2	-	-	0.1	0.2
Seychelles	O	-	0.0	-	-	-	0.0
Total country projects		58.2	69.4	27.1	20.4	85.5	89.8
Regional projects		5.3	3.9	1.9	1.3	7.2	5.2
Total programme activities expenditure		63.5	73.3	29.0	21.7	92.7	95.0

Table 5

Programme activities expenditure by recipient country and region

	Country category	Regular resources 2003 $million	Regular resources 2002 $million	Other resources 2003 $million	Other resources 2002 $million	Total resources 2003 $million	Total resources 2002 $million
Asia and the Pacific							
Afghanistan	A	2.4	2.4	3.4	6.3	5.8	8.6
Bangladesh	A	5.1	8.8	16.4	1.5	21.5	10.3
Bhutan	A	0.9	0.5	-	-	0.9	0.5
Cambodia	A	3.8	3.6	-	(0.0)	3.8	3.6
India	A	6.7	13.2	0.1	0.1	6.8	13.2
Kiribati	A	-	0.1	-	-	-	0.1
Lao People's Democratic Republic	A	1.2	1.8	-	-	1.2	1.8
Maldives	A	0.3	0.5	-	0.0	0.3	0.5
Myanmar	A	1.6	1.3	0.1	0.1	1.7	1.4
Nepal	A	1.7	1.8	1.1	1.4	2.8	3.2
Pakistan	A	4.7	4.0	0.2	0.1	4.9	4.1
Papua New Guinea	A	0.4	0.7	-	0.1	0.4	0.8
Samoa	A	-	0.0	-	-	-	0.0
Solomon Islands	A	-	0.1	-	-	-	0.1
Timor-Leste	A	1.2	1.4	-	-	1.2	1.4
Tuvalu	A	-	0.1	-	-	-	0.1
Vanuatu	A	-	0.1	-	-	-	0.1
Total Category A Countries		30.0	40.4	21.3	9.5	51.3	49.9
Indonesia	B	3.2	2.7	1.2	3.5	4.4	6.3
Mongolia	B	1.1	1.8	0.4	0.2	1.5	2.0
Philippines	B	2.9	3.0	0.8	0.3	3.7	3.3
Thailand	B	0.6	0.3	-	-	0.6	0.3
Viet Nam	B	4.5	2.8	0.8	0.0	5.3	2.9
Total Category B Countries		12.3	10.6	3.2	4.2	15.5	14.8
China	C	4.7	4.5	0.2	0.1	4.9	4.6
Democratic People's Republic of Korea	C	0.6	1.1	-	-	0.6	1.1
Fiji	C	-	0.1	0.1	0.1	0.1	0.2
Iran, Islamic Republic of	C	2.3	2.3	-	0.1	2.3	2.4
Malaysia	C	0.2	0.1	-	-	0.2	0.1
Pacific Multi Islands	C	-	0.8	1.4	1.5	1.4	2.3
Sri Lanka	C	0.7	1.2	(0.8)	(0.0)	(0.1)	1.2
Total Category C Countries		8.5	10.1	0.9	1.7	9.4	11.9
Cook Islands	O	-	0.1	-	-	-	0.1
Federated States of Micronesia	O	-	0.1	-	-	-	0.1
Marshall Islands	O	-	0.1	-	-	-	0.1
Tonga	O	-	0.1	-	-	-	0.1
Total Category O Countries		-	0.3	-	-	-	0.3
Total country projects		50.9	61.4	25.4	15.4	76.2	76.8
Regional projects		2.4	2.4	3.1	5.5	5.5	7.9
Total programme activities expenditure		53.3	63.8	28.5	20.9	81.7	84.8

Table 5
Programme activities expenditure by recipient country and region

	Country category	Regular resources 2003 $million	Regular resources 2002 $million	Other resources 2003 $million	Other resources 2002 $million	Total resources 2003 $million	Total resources 2002 $million
Arab States and Europe							
Djibouti	A	0.3	0.5	-	-	0.3	0.5
Occupied Palestinian Territory	A	0.7	1.0	0.8	0.3	1.5	1.3
Somalia	A	0.4	0.3	0.1	0.3	0.5	0.6
Sudan	A	1.7	2.0	-	-	1.7	2.0
Yemen	A	1.8	2.3	0.4	0.5	2.2	2.8
Total Category A Countries		4.9	6.1	1.3	1.1	6.2	7.2
Algeria	B	0.8	1.3	-	-	0.8	1.3
Egypt	B	1.8	0.7	0.1	0.4	1.9	1.1
Iraq	B	0.4	0.4	-	-	0.4	0.4
Morocco	B	1.8	0.9	0.3	0.0	2.1	0.9
Syrian Arab Republic	B	1.2	3.5	0.3	0.5	1.5	4.0
Total Category B Countries		6.0	6.8	0.7	0.8	6.7	7.6
Jordan	C	0.3	0.5	-	0.3	0.3	0.8
Lebanon	C	0.2	0.4	0.3	0.2	0.5	0.6
Tunisia	C	0.4	0.3	0.1	0.1	0.5	0.4
Turkey	C	0.9	0.8	-	0.1	0.9	0.9
Total Category C Countries		1.8	2.0	0.4	0.7	2.2	2.6
Albania	T	0.3	0.4	-	-	0.3	0.4
Armenia	T	0.4	0.3	-	-	0.4	0.3
Azerbaijan	T	0.5	0.6	0.1	0.1	0.6	0.7
Belarus	T	0.2	0.1	-	0.0	0.2	0.2
Bosnia & Herzegovina	T	0.3	0.1	-	-	0.3	0.1
Bulgaria	T	0.2	0.2	-	-	0.2	0.2
Commonwealth Indep States Cark	T	-	(0.0)	-	0.0	-	0.0
Estonia	T	-	0.0	-	-	-	0.0
Georgia	T	0.4	0.3	-	-	0.4	0.3
Kazakhstan	T	0.5	0.6	-	-	0.5	0.6
Kosovo	T	0.2	0.3	0.8	1.6	1.0	2.0
Kyrgyzstan	T	0.4	0.6	0.2	-	0.6	0.6
Latvia	T	0.1	0.1	-	-	0.1	0.1
Lithuania	T	0.1	0.1	-	-	0.1	0.1
Moldova, Republic of	T	0.2	0.2	-	-	0.2	0.2
Poland	T	0.1	0.1	-	-	0.1	0.1
Romania	T	0.5	0.4	-	-	0.5	0.4
Russian Federation	T	0.5	0.5	0.2	0.1	0.7	0.6
Tajikistan	T	0.7	0.7	-	-	0.7	0.7
Turkmenistan	T	0.5	0.6	-	-	0.5	0.6
Ukraine	T	0.3	0.5	0.2	0.1	0.5	0.6
Uzbekistan	T	0.6	0.6	-	-	0.6	0.6
Total Category T Countries		7.0	7.2	1.5	2.1	8.5	9.3
Bahrain	O	-	-	-	-	-	-
Oman	O	-	-	-	0.0	-	0.0
Saudi Arabia	O	-	0.0	-	-	-	0.0
United Arab Emirates	O	-	0.0	-	-	-	0.0
Total Category O Countries		-	0.0	-	0.0	-	0.1
Total country projects		19.8	22.1	3.9	4.7	23.6	26.8
Regional projects - Arab States		2.1	0.7	0.2	0.2	2.3	0.9
Regional projects - Europe		1.1	1.1	0.7	0.5	1.8	1.5
Total programme activities expenditure		23.0	23.8	4.8	5.4	27.7	29.2

Table 5

Programme activities expenditure by recipient country and region

	Country Category	Regular resources 2003 $million	Regular resources 2002 $million	Other resources 2003 $million	Other resources 2002 $million	Total resources 2003 $million	Total resources 2002 $million
Latin America and the Caribbean							
Haiti	A	-	2.8	1.4	0.5	1.4	3.3
Honduras	A	1.2	1.5	0.5	0.5	1.7	2.0
Total Category A Countries		1.2	4.3	1.9	1.0	3.1	5.3
Belize	B	-	0.1	-	-	-	0.1
Bolivia	B	1.0	1.7	1.1	1.5	2.1	3.1
Ecuador	B	0.8	1.2	0.5	0.3	1.3	1.5
El Salvador	B	0.6	0.6	0.2	0.4	0.8	1.0
Guatemala	B	0.5	0.7	9.8	12.8	10.3	13.5
Guyana	B	-	0.2	-	-	-	0.2
Mexico	B	0.8	1.9	1.7	2.7	2.5	4.7
Nicaragua	B	0.7	1.1	1.4	0.9	2.1	2.0
Paraguay	B	0.6	0.5	-	0.1	0.6	0.6
Peru	B	1.1	1.6	0.4	4.8	1.5	6.4
St. Lucia	B	-	0.1	-	-	-	0.1
Venezuela	B	0.7	0.6	-	-	0.7	0.6
Total Category B Countries		6.8	10.3	15.1	23.4	21.9	33.7
Chile	C	0.1	0.2	-	-	0.1	0.2
Colombia	C	0.3	0.9	0.2	-	0.5	0.9
Costa Rica	C	0.2	0.4	0.1	-	0.3	0.4
Cuba	C	0.6	0.6	(0.1)	0.3	0.5	1.0
Dominican Republic	C	0.5	0.9	0.1	0.2	0.6	1.1
Jamaica	C	0.1	0.3	-	-	0.1	0.3
Panama	C	0.4	0.5	-	-	0.4	0.5
Suriname	C	-	(0.1)	0.2	0.2	0.2	0.2
Trinidad & Tobago	C	-	0.0	-	-	-	0.0
Total Category C Countries		2.2	3.7	0.5	0.8	2.7	4.5
Argentina	O	0.2	0.3	-	-	0.2	0.3
Brazil	O	0.4	0.6	0.3	0.3	0.7	0.9
Caribbean	O	0.4	0.3	-	-	0.4	0.3
Uruguay	O	0.2	0.1	-	-	0.2	0.1
Total Category O Countries		1.2	1.3	0.3	0.3	1.5	1.6
Total country projects		11.6	19.6	17.8	25.5	29.2	45.1
Regional projects		1.8	2.2	0.6	0.3	2.4	2.5
Total programme activities expenditure		13.4	21.8	18.4	25.8	31.6	47.6

Table 6
Regular resources - Analysis of biennial support budget (1994 - 2003)

Year	Regular resources		Net biennial support budget			Net biennial support budget as a percentage of		Management & administration as a percentage of	
	Total income $million	Total expenditure $million	Programme support services $million	Management & administration $million	Total $million	Income %	Expenditure %	Income %	Expenditure %
1994	265.2	274.4	34.2	11.0	45.2	17.0%	16.5%	4.1%	4.0%
1995	312.6	312.1	37.6	12.6	50.2	16.1%	16.1%	4.0%	4.0%
1996	308.8	300.1	39.5	13.3	52.8	17.1%	17.6%	4.3%	4.4%
1997	288.8	303.1	43.0	15.3	58.3	20.2%	19.2%	5.3%	5.0%
1998	275.1	299.8	43.7	11.1	54.8	19.9%	18.3%	4.0%	3.7%
1999	249.8	276.1	46.3	18.6	64.9	26.0%	23.5%	7.4%	6.7%
2000	264.0	211.0	47.2	9.2	56.4	21.4%	26.7%	3.5%	4.4%
2001	268.6	254.2	47.2	9.9	57.1	21.3%	22.5%	3.7%	3.9%
2002	260.1	292.9	50.8	14.6	65.4	25.1%	22.3%	5.6%	5.0%
2003	292.3	270.8	52.2	15.3	67.5	23.1%	24.9%	5.2%	5.7%

Table 7
Regular resources - Movements in reserves and fund balances (1994 - 2003)

	1994 $million	1995 $million	1996 $million	1997 $million	1998 $million	1999 $million	2000 $million	2001 $million	2002 $million	2003 $million
Operational reserve										
Balance at 1 January	48.0	53.0	63.0	63.0	63.0	49.9	24.0	52.0	51.7	50.0
Transfer (to) / from Programmable Fund	5.0	10.0	-	-	(13.1)	(25.9)	28.0	(0.3)	(1.7)	7.7
Balance at 31 December	53.0	63.0	63.0	63.0	49.9	24.0	52.0	51.7	50.0	57.7
Programmable fund										
Balance at 1 January	47.2	33.1	23.5	27.1	11.1	-	-	25.2	39.9	6.6
Net excess / (Deficit) of income over expenditure	(9.1)	0.4	8.6	(14.3)	(24.2)	(26.7)	53.2	14.4	(33.6)	21.7
Transfer to / (from) other resources	-	-	(5.0)	(1.7)	-	0.8	-	-	(1.4)	(0.6)
Transfer (to) / from operational reserve	(5.0)	(10.0)	-	-	13.1	25.9	(28.0)	0.3	1.7	(7.7)
Balance at 31 December	33.1	23.5	27.1	11.1	-	-	25.2	39.9	6.6	20.0
Reserve for field accommodation	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Fund balances at 31 December	90.1	91.5	95.1	79.1	54.9	29.0	82.2	96.6	61.6	82.7

Figure 1. Regular Resources - Income and Expenditure (1994 - 2003)

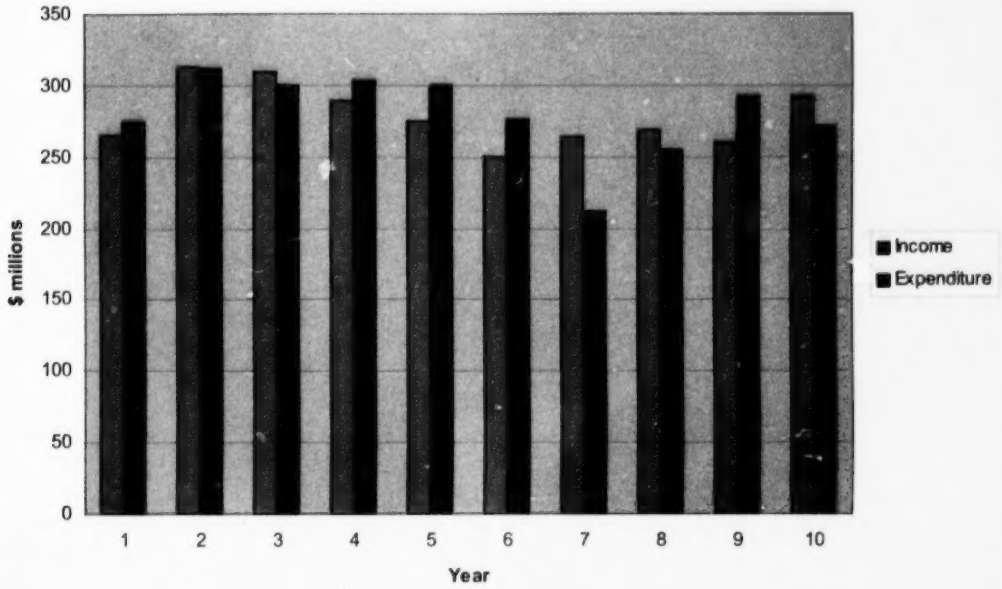

Figure 2. Regular Resources - Programme Activities by Region